



THIRD-PARTY INTEGRITY STANDARD

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PURPOSE

Our Third-Party Integrity Standard embodies the values, principles, and standards by which Third Parties engaging with YPF should be guided in the course of our activities and business operations, ensuring we address our organization's challenges while adhering to the highest national and international standards of ethics and transparency.

This Integrity Standard applies to all Third Parties that engage with YPF¹. The concept of Third Parties, for the purposes of this Standard, includes—but is not limited to—suppliers, contractors, subcontractors, consultants and their corresponding members, customers, and any other third party performing activities and/or maintaining a relationship with YPF S.A., acting directly or indirectly on its behalf, for its benefit, or on its account. Should YPF authorize the subcontracting of a Third Party, said Third Party must also agree to this Standard of Integrity, which shall apply accordingly.

Business activities firmly supported by ethics, integrity, and transparency are vital to our Company. Therefore, we require that all our Third Parties comply with applicable laws and other regulations, YPF's Code of Ethics and Conduct and its corporate ethical values, this Standard of Integrity, and the other corporate policies comprising our Integrity Program (hereinafter, the *"Integrity Program Standards"*).

In this framework, YPF reserves the right to conduct due diligence on the Third Parties it interacts with through its Compliance Department.

¹ This Third-Party Integrity Standard shall apply to Third Parties of YPF S.A. as well as to those of controlled companies that have delegated the management of the Integrity Program to the Compliance Department of YPF S.A.



OUR VALUES

- ❖ **We act with integrity:** We work ethically, transparently, and honestly. We share accurate and reliable information. We are responsible and comply with applicable regulations, standards, and best practices.
- ❖ **We Create Value and Respect our Commitments:** We are people of integrity and responsibility, and we honor our commitments to ourselves, our clients, and Third Parties. Respect and professionalism in what we do are essential in achieving profitable and sustainable results. We add value with comprehensive energy solutions.
- ❖ **We prioritize safety:** We protect people and their environment. We look after the Company's information, assets, and reputation.
- ❖ **We are committed to caring for the environment and respect communities:** We generate reliable and competitive energy, integrating the preservation of the environment into our business practices. We respect and build strong relationships with communities. We promote environmental awareness and the efficient use of resources.
- ❖ **We value teamwork and integration:** We build diverse and effective teams that contribute to innovation and profitability. We promote a respectful work environment, good treatment, free from discrimination, promoting productivity, operational excellence while and enhancing the Company's reputation.



❖ **WE ACT WITH INTEGRITY**

We work ethically, transparently, and honestly. We share accurate and reliable information. We are responsible and comply with applicable regulations, standards, and best practices.

We Do the Right Thing

Integrity is the guiding principle with which we interpret and implement all the values set forth in YPF's Code of Ethics and Conduct and in this Third-Party Integrity Standard.

Our Third Parties must comply with the laws, regulations, and standards applicable to our Company by virtue of the activities they perform. Acting with integrity means doing the right thing, in line with the highest ethical standards.

Zero tolerance for bribery and corruption

At YPF, we have zero tolerance for bribery, both public and private, and corruption.

At YPF, we are committed to conducting all our activities with transparency, integrity and responsibility, in compliance with the Integrity Program Standards, the law, and/or applicable anti-corruption standards. Therefore, all Third Parties are required to adhere to and comply with these standards, as well as with the integrity clause included in the agreements we enter into, and in the General Terms and Conditions for Purchasing and Contracting, and the declaration of commitment to anti-corruption and integrity.

At YPF, we do not tolerate, under any circumstances, *the promise, offer, request, demand, delivery, and/or receipt of bribes, favors, or any other form of corruption.*

Bribery is the promise, offer, request, demand, delivery, and/or receipt of money, anything of value, and/or any benefit to influence a decision or behavior to give or receive an undue advantage.

(Read our Anti-Corruption Policy for Business Partners)

Examples of bribery:

- Expedite the certification of services in exchange for an undue benefit.
- Paying or making an advance payment to someone conducting an inspection in order to have them overlook a violation of procedures or regulations.
- Paying customs brokers to permit supplies lacking proper customs documentation to be brought into our country for use in our operations.
- Accepting a request for payment from a public official who is responsible for granting us a permit.



Make yourself heard and file a complaint in good faith.

At YPF, we are committed to listening to you and maintaining the confidentiality of your complaint.

Our Third Parties have the duty and the right to speak up when they encounter behavior or situations that could constitute a violation of the Integrity Program Standards and/or the law.

YPF guarantees security, confidentiality, the choice to remain anonymous and that no type of retaliation will arise in the development of any or contractual relationship of those who file a complaint in good faith.

Anyone filing a complaint is obliged to maintain the confidentiality of their complaint.

There are various channels available for you to make yourself heard and file your complaint:

- Ethics Hotline, online;
- Ethics Hotline, by phone;

Further information on how to access the reporting channels can be found in the Compliance section at <https://www.ypf.com>

Interaction with the public sector

We do not tolerate any conduct, activity, or behavior that could represent or be construed as seeking undue influence, advantage, or benefit. When working with YPF, our Third Parties must interact with the public sector solely in accordance with our Company's standards and principles and any other applicable regulations.

Conflict of Interest

A conflict of interest occurs when a direct or indirect personal interest affects, or could affect, our objectivity or independent judgment in the course of our relationship with YPF, making it difficult to act in its best interests.

Those who provide a service and/or conduct an activity for YPF must refrain from engaging in situations that could give rise to a conflict of interest.

Gifts, presents, and hospitality

As part of the relationship between YPF and Third Parties, business gifts or tokens of appreciation not exceeding the amount established in our Gifts, Presents, and Hospitality Policy may be given or received.

However, no gifts, presents, and/or hospitality should be accepted or offered, even of a smaller



amount, when they could impair objectivity or influence a business relationship or a professional or administrative decision. This includes, but is not limited to, tender processes, price bidding, contracting, negotiation or renegotiation phases, and/or the approval of a contract extension or expansion.

Third Parties cannot give Public Officers gifts on behalf of, or in the interest of, YPF, or within the framework of actions performed in collaboration with our Company, unless they are customary courtesy gifts or gifts given in accordance with diplomatic protocol. These exceptions are not applicable if YPF, or the Third Party, is linked with the agency in which the Public Officer serves, in any of the following capacities: as a contractor, concessionaire, or supplier; seeking certain decisions from the agency; participating in activities that are regulated or controlled by the organization; holding interests that may be affected by the organization's decision-making.

(Read our Policy on Gifts, Presents, and Hospitality and our Anti-Corruption Policy for Business Partners)

Transparency in Information. Reliable accounting and reporting records

Third Parties must maintain complete and accurate books and records of all business activities and transactions conducted on behalf of YPF, including the breakdown of information required by accounting standards, which must be accurately and reliably reflected in the applicable accounting record systems and/or in the systems maintained by the Third Party for such purposes, kept in accordance with current legal provisions.

Any alteration or manipulation of a document in a manner that could affect the transparency and accuracy of the records shall be considered a serious violation.

Protection and use of Company resources

YPF's assets comprise information assets, physical assets, financial assets, technological assets, and intangibles (for example, image, reputation, etc.).

When the provision of services, the supply of goods, or the fulfillment of their obligations requires the use of YPF's assets, Third Parties are responsible for protecting those assets from the different types of security threats that are projected on them, including the concepts of Corporate Security and Cybersecurity with the objective of achieving a comprehensive vision of protection.

Therefore, the Third Parties agree to protect YPF's assets in full accordance with the highest industry standards, internationally recognized best practices, Company policies, and/or the law. Furthermore, they must act responsibly and ensure that such assets are used by duly authorized persons and for their intended purposes.

Third Parties must respect YPF's intellectual property. Any transfer or sharing of technology or technical know-how must guarantee the protection of intellectual property rights and compliance



with applicable laws. Unless expressly authorized in writing by YPF, trademarks or any other form of intellectual property belonging to the Company may not be used.

Prevention of money laundering and the financing of terrorism

At YPF, we have developed a set of standards, processes, and procedures for continuous improvement that aim to minimize the risk that YPF's products and services are used by Third Parties, by act or omission, to disguise or erase the origin, nature, location, ownership, or control of funds derived from illegal or illicit activities, or to finance terrorist organizations or activities.

In this sense, it is the responsibility of Third Parties to report immediately any unusual or suspicious transaction related to money laundering and/or terrorist financing through the available reporting channels.

Antitrust and fair trade policy

We believe in the importance of fair competition within a framework of respect; therefore, our Third Parties shall conduct their activities in full compliance with applicable antitrust, competition, and fair trade laws and regulations.

❖ WE CREATE VALUE AND RESPECT OUR COMMITMENTS

We are people of integrity and responsibility, and we honor our commitments to ourselves, our clients, and Third Parties. Respect and professionalism in what we do are essential in achieving profitable and sustainable results. We add value with comprehensive energy solutions.

The needs of all those affected by the actions of Third Parties are our guiding principle, and that is why, at YPF, we are convinced that our growth and our results are enhanced when we honor our commitments and require that Third Parties with whom we do business do the same.

All Third Parties engaging with YPF are responsible for the Company's growth in its three dimensions: Individuals, Business, and Third Parties. This is how we build our values - by following our passion for what we are and what we do.



❖ **WE PRIORITIZE SAFETY**

We protect people and their environment. We look after the Company's information, assets, and reputation.

At YPF, all our activities are based on operational excellence in accordance with the guiding principles set forth in our policies regarding quality, the environment, and safety.

To ensure people's safety, health, and well-being; preserve the reliability and integrity of our assets and facilities; and protect the environment, we apply and enforce the highest standards in this area. This guiding principle is shared with the entire organization and our Third Parties.

All Third Parties must foster a safe and healthy work environment.

At YPF, all levels of the organization are trained and monitored to manage the risks and impacts of our assets, processes, businesses, and projects across all stages of their life cycles, including emergency response.

Safety leadership among our Third Parties is strongly encouraged, as is acting with operational discipline to ensure strict compliance with internal policies and the applicable legal framework, and actively participating in the ongoing improvement of our safety management processes and systems.

All our Third Parties are responsible for leading, respecting, complying with, and enforcing YPF's safety standards and corresponding procedures, seeking, among other aspects, to prevent accidents, health hazards, and negative impacts on the activities they conduct on a daily basis.

Confidentiality and data protection

Third Parties must maintain strict confidentiality regarding all information to which they have access as a result of their activities at YPF.

Operational, business, personnel, customer, or other Third-Party information to which access has been granted in the course of work must be kept confidential, and the necessary measures to collect, access, and store such data in accordance with applicable regulations and to prevent unauthorized access must be adopted.

Failure to comply with the provisions set forth herein may result in the termination of the contract and/or give rise to legal action, including, but not limited to, those provided for in Law No. 24,766



regarding precautionary measures to prevent unlawful acts, or to corresponding civil actions, by the Company.

❖ WE ARE COMMITTED TO PROTECTING THE ENVIRONMENT AND RESPECTING COMMUNITIES

We generate reliable and competitive energy, integrating the preservation of the environment into our business practices. We respect and build strong relationships with communities. We promote environmental awareness and the efficient use of resources.

YPF is a full servicing energy Company, focused on generating reliable, affordable, competitive, and resilient energy for the present and future of society. For this reason:

- We seek profitable growth with a focus on creating value and making the most of the available energy potential.
- As responsible corporate member, we conduct our business in compliance with applicable laws, and respect people's rights in accordance with the legitimate purpose of our business, adopting a preventive and protective approach.
- Preserving the environment is an integral part of our business decisions and practices. We focus on the efficient and sustainable use of natural resources, seeking to prevent and minimize environmental impacts and to continuously improve our environmental management.
- We focus on building strong, lasting relationships with the communities where we operate, based on recognition, mutual respect, and ongoing dialog, and we seek to contribute to local development.

YPF expects its Third Parties to commit to protecting the environment and respecting local communities.

❖ WE VALUE TEAMWORK AND INTEGRATION:

We build diverse and effective teams that contribute to innovation and profitability. We promote a respectful work environment, good treatment, free from discrimination, promoting productivity, operational excellence while and enhancing the Company's reputation.

At YPF, we focus on building high-performance teams where the diversity of skills, experiences, and the unique characteristics of each individual contribute a variety of perspectives and approaches to problem-solving, creative solutions, and decision-making, with the goal of helping build a more innovative and profitable Company.



We are committed to promoting equal opportunities so that everyone at YPF can grow and reach their full professional potential while contributing to the creation of value for the Company.

We foster a respectful, collaborative work environment free from discrimination, harassment, and workplace abuse—one where people feel included and valued, both at YPF and throughout our value chain—thereby building teams with a strong sense of commitment that positively impact productivity and our reputation.



RESPONSIBLE USE OF SOCIAL NETWORKS AND OTHER MEDIA

Social media platforms are channels that allow us to demonstrate the excellence of our businesses and products.

Our Third Parties are strictly prohibited from disclosing, under any circumstances, any secret, confidential, or private information belonging to YPF that they may have learned through their relationship with the Company, as well as information regarding YPF's customers or employees, or any opinions that could be attributed to YPF. Their personal social media accounts should be used responsibly. When publishing information or an opinion on their own behalf, they must not use their status as YPF Third Parties or any other reference that could attribute the published content to our Company.

MEASURES APPLICABLE IN CASE OF NON-COMPLIANCE

The Company may take any measures it deems appropriate, including termination of the contract and blocking of access to the Company's systems or the Supplier Registry in the event of a violation of the Integrity Program Standards and/or the law. These sanctions may even result in the termination of the contractual relationship, as applicable, and may give rise to any corresponding legal action.

COMPLIANCE

YPF has an independent Compliance department, with its own budget and autonomy, responsible for implementing and managing the Integrity Program and raising awareness of ethics and compliance throughout the organization. This area depends directly on the Audit Committee of the Board of Directors, is transversal across the entire Company, and prioritizes the area's independent nature.

The main functions of the Compliance department are to manage the Integrity Program and the Standards that complement it; to contribute to the construction of the Company's ethical culture; and, as a strategic partner of the organization, to assist in the resolution of ethical dilemmas by providing guidance on the procedures applicable in the event of a specific action or an action potentially contrary to our Integrity Program.